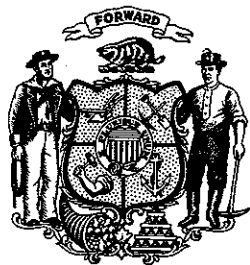


2005-07 WISCONSIN STATE BUDGET

Comparative Summary of Budget Provisions

Enacted as 2005 Act 25



**Legislative Fiscal Bureau
October, 2005**

INTRODUCTION

This two-volume document, prepared by Wisconsin's Legislative Fiscal Bureau, is the final edition of the cumulative summary of executive and legislative action on the 2005-07 Wisconsin state biennial budget. The budget was enacted into law as 2005 Wisconsin Act 25 on July 25, 2005. This document describes each of the provisions of Act 25 (hereafter referred to as "the budget"), including all fiscal and policy modifications recommended by the Governor, Joint Committee on Finance and Legislature.

The document is organized into five basic sections, the first of which contains a Table of Contents, History of the 2005-07 Budget, Brief Chronology of the 2005-07 Budget, Key to Abbreviations, User's Guide, and a listing of the 2005-07 Biennial Budget Issue Papers prepared by the Legislative Fiscal Bureau.

This is followed by an "overview" section which provides a series of summary tables and charts which display 2005-07 revenues, appropriations, and authorized position levels. Information is presented for all fund sources, the general fund, transportation fund, and the state's lottery program.

The next section contains budget and policy summaries for each state agency and program. The agencies appear in alphabetical order. For each agency, comparative tables are presented which depict funding and authorized position levels. This is followed by a narrative description and fiscal effect, if any, of each budget change item. In this section, the author of each change is identified. Volume I contains the sections identified above and the summaries of the Department of Administration (beginning on page 61) through the Department of Health and Family Services. Volume II begins with the Higher Educational Aids Board on page 511.

The fourth section of the document lists the various reports and studies which are required in 2005 Act 25. This begins on page 939 of Volume II.

The final section provides a description of the non-fiscal, policy items contained within the Governor's original budget recommendations. These items were not considered as a part of budget deliberations by the Legislature. A description of each of these items is shown in this section which begins on page 943, Volume II.